Howard County Code Sec. 20.119. Green building energy conservation devices.

- (a) *Definition*. A qualifying energy conservation device means an energy conserving device that receives a leadership in energy and environmental design (LEED) credit, including, but not limited to, a solar energy or geothermal energy device, that is utilized by a structure certified by the U.S. Green Buildings Council as LEED certified, at any level specified in subsection (c) of this section.
- (b) *Establishment of tax credit.* In accordance with section 9-203 of the tax-property article, Annotated Code of Maryland, and the provisions of this section, there is a tax credit against the county real property tax imposed on a structure that is LEED-certified, at a level specified in subsection (c) of this section, for a qualifying energy conservation device used to heat or cool the structure or to provide hot water for use in the structure.
- (c) Amount of credit.
- (1) The amount of tax credit may not exceed the assessed property tax on the structure.
- (2) Eligible costs are those that are:
- (a) Incurred within the last 36 months of the initial application for the credit; and
- (b) Incurred for the device, including any necessary part, component or accessory equipment of the device, and any necessary labor to construct or install the device.
- (3) The full amount of the tax credit allowed may be given each tax year for the duration of the credit. The tax credit allowed is a percentage of the eligible costs, based upon the classification of the structure, as follows:
- (a) LEED certified 14%
- (b) LEED certified silver 16%
- (c) LEED certified gold 18%
- (d) LEED certified platinum level 20%.
- (d) Duration of tax credit. The duration of this credit is 3 consecutive tax years.
- (e) Application for tax credit. An application for a tax credit under this section shall be submitted to the director of finance on or before April 1 of the tax year in which the credit is requested to begin. Applications shall be on forms prepared and furnished by the director. The forms shall include, at a minimum, certification that all costs applied for a tax credit are eligible costs under this section, and verification of LEED certification of the building and LEED credit awarded for the qualifying energy conservation device. If a tax credit application is approved by the director, the credit may be applied in compliance with this section for the duration of the credit without reapplying.

(C.B. 54, 2002, § 1)